

INITIATIVE 646

I, Ralph Munro, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copies of Initiative Measure No. 646 and Initiative Measure No. 647 are true and correct copies as they were received by this office.

Reviser's note: Multiple initiatives were certified by this certificate. Each is filed as a separate document.

1 AN ACT Relating to lowering the state-authorized property tax rate;
2 amending RCW 84.52.065, 84.52.043, 84.52.065, 84.52.043, and 84.52.043;
3 reenacting and amending RCW 76.12.120; creating a new section;
4 repealing RCW 84.52.065; and providing effective dates.

5 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended to
7 read as follows:

8 Subject to the limitations in RCW 84.55.010, in each year the state
9 shall levy for collection in the following year for the support of
10 common schools of the state a tax of (~~three~~) two dollars and
11 (~~sixty~~) forty cents per thousand dollars of assessed value upon the
12 assessed valuation of all taxable property within the state adjusted to
13 the state equalized value in accordance with the indicated ratio fixed
14 by the state department of revenue.

15 As used in this section, "the support of common schools" includes
16 the payment of the principal and interest on bonds issued for capital
17 construction projects for the common schools.

Sec. 2. RCW 84.52.043 and 1993 c 337 s 3 are each amended to read as follows:

Within and subject to the limitations imposed by RCW 84.52.050 as amended, the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named shall be as follows:

(1) Levies of the senior taxing districts shall be as follows: (a) The levy by the state shall not exceed ~~((three))~~ two dollars and ~~((sixty))~~ forty cents per thousand dollars of assessed value adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; (b) the levy by any county shall not exceed one dollar and eighty cents per thousand dollars of assessed value; (c) the levy by any road district shall not exceed two dollars and twenty-five cents per thousand dollars of assessed value; and (d) the levy by any city or town shall not exceed three dollars and thirty-seven and one-half cents per thousand dollars of assessed value. However any county is hereby authorized to increase its levy from one dollar and eighty cents to a rate not to exceed two dollars and forty-seven and one-half cents per thousand dollars of assessed value for general county purposes if the total levies for both the county and any road district within the county do not exceed four dollars and five cents per thousand dollars of assessed value, and no other taxing district has its levy reduced as a result of the increased county levy.

(2) The aggregate levies of junior taxing districts and senior taxing districts, other than the state, shall not exceed five dollars and ninety cents per thousand dollars of assessed valuation. The term "junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts. The limitations provided in this subsection shall not apply to: (a) Levies at the rates provided by existing law by or for any port or public utility district; (b) excess property tax levies authorized in Article VII, section 2 of the state Constitution; (c) levies for acquiring conservation futures as authorized under RCW 84.34.230; (d) levies for emergency medical care or emergency medical services imposed under RCW 84.52.069; and (e) levies to finance affordable housing for very low-income housing imposed under RCW 84.52.105.

Sec. 3. RCW 84.52.065 and 1996 c . . . s 1 (section 1 of this act) are each amended to read as follows:

Subject to the limitations in RCW 84.55.010, in each year the state shall levy for collection in the following year for the support of common schools of the state a tax of (~~two~~) one dollar(~~s~~) and (~~forty~~) twenty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue.

As used in this section, "the support of common schools" includes the payment of the principal and interest on bonds issued for capital construction projects for the common schools.

Sec. 4. RCW 84.52.043 and 1996 c . . . s 2 (section 2 of this act) are each amended to read as follows:

Within and subject to the limitations imposed by RCW 84.52.050 as amended, the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named shall be as follows:

(1) Levies of the senior taxing districts shall be as follows: (a) The levy by the state shall not exceed (~~two~~) one dollar(~~s~~) and (~~forty~~) twenty cents per thousand dollars of assessed value adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; (b) the levy by any county shall not exceed one dollar and eighty cents per thousand dollars of assessed value; (c) the levy by any road district shall not exceed two dollars and twenty-five cents per thousand dollars of assessed value; and (d) the levy by any city or town shall not exceed three dollars and thirty-seven and one-half cents per thousand dollars of assessed value. However any county is hereby authorized to increase its levy from one dollar and eighty cents to a rate not to exceed two dollars and forty-seven and one-half cents per thousand dollars of assessed value for general county purposes if the total levies for both the county and any road district within the county do not exceed four dollars and five cents per thousand dollars of assessed value, and no other taxing district has its levy reduced as a result of the increased county levy.

(2) The aggregate levies of junior taxing districts and senior taxing districts, other than the state, shall not exceed five dollars and ninety cents per thousand dollars of assessed valuation. The term

1 "junior taxing districts" includes all taxing districts other than the
2 state, counties, road districts, cities, towns, port districts, and
3 public utility districts. The limitations provided in this subsection
4 shall not apply to: (a) Levies at the rates provided by existing law
5 by or for any port or public utility district; (b) excess property tax
6 levies authorized in Article VII, section 2 of the state Constitution;
7 (c) levies for acquiring conservation futures as authorized under RCW
8 84.34.230; (d) levies for emergency medical care or emergency medical
9 services imposed under RCW 84.52.069; and (e) levies to finance
10 affordable housing for very low-income housing imposed under RCW
11 84.52.105.

12 NEW SECTION. **Sec. 5.** RCW 84.52.065 and 1996 c . . . s 3 (section
13 3 of this act), 1996 c . . . s 1 (section 1 of this act), 1991 sp.s. c
14 31 s 16, 1979 ex.s. c 218 s 1, 1973 1st ex.s. c 195 s 106, 1971 ex.s.
15 c 299 s 25, 1969 ex.s. c 216 s 2, & 1967 ex.s. c 133 s 1 are each
16 repealed.

17 **Sec. 6.** RCW 84.52.043 and 1996 c . . . s 4 (section 4 of this act)
18 are each amended to read as follows:

19 Within and subject to the limitations imposed by RCW 84.52.050 as
20 amended, the regular ad valorem tax levies upon real and personal
21 property by the taxing districts hereafter named shall be as follows:

22 (1) Levies of the senior taxing districts shall be as follows: (a)
23 ~~((The levy by the state shall not exceed one dollar and twenty cents~~
24 ~~per thousand dollars of assessed value adjusted to the state equalized~~
25 ~~value in accordance with the indicated ratio fixed by the state~~
26 ~~department of revenue to be used exclusively for the support of the~~
27 ~~common schools; (b)))~~ The levy by any county shall not exceed one
28 dollar and eighty cents per thousand dollars of assessed value; ~~((+e)))~~
29 (b) the levy by any road district shall not exceed two dollars and
30 twenty-five cents per thousand dollars of assessed value; and ~~((+d)))~~
31 (c) the levy by any city or town shall not exceed three dollars and
32 thirty-seven and one-half cents per thousand dollars of assessed value.
33 However any county is hereby authorized to increase its levy from one
34 dollar and eighty cents to a rate not to exceed two dollars and forty-
35 seven and one-half cents per thousand dollars of assessed value for
36 general county purposes if the total levies for both the county and any
37 road district within the county do not exceed four dollars and five

1 cents per thousand dollars of assessed value, and no other taxing
2 district has its levy reduced as a result of the increased county levy.

3 (2) The aggregate levies of junior taxing districts and senior
4 taxing districts, other than the state, shall not exceed five dollars
5 and ninety cents per thousand dollars of assessed valuation. The term
6 "junior taxing districts" includes all taxing districts other than the
7 state, counties, road districts, cities, towns, port districts, and
8 public utility districts. The limitations provided in this subsection
9 shall not apply to: (a) Levies at the rates provided by existing law
10 by or for any port or public utility district; (b) excess property tax
11 levies authorized in Article VII, section 2 of the state Constitution;
12 (c) levies for acquiring conservation futures as authorized under RCW
13 84.34.230; (d) levies for emergency medical care or emergency medical
14 services imposed under RCW 84.52.069; and (e) levies to finance
15 affordable housing for very low-income housing imposed under RCW
16 84.52.105.

17 **Sec. 7.** RCW 76.12.120 and 1988 c 128 s 32 and 1988 c 70 s 1 are
18 each reenacted and amended to read as follows:

19 All land, acquired or designated by the department as state forest
20 land, shall be forever reserved from sale, but the timber and other
21 products thereon may be sold or the land may be leased in the same
22 manner and for the same purposes as is authorized for state granted
23 land if the department finds such sale or lease to be in the best
24 interests of the state and approves the terms and conditions thereof.

25 Except as provided in RCW 79.12.035, all money derived from the
26 sale of timber or other products, or from lease, or from any other
27 source from the land, except where the Constitution of this state or
28 RCW 76.12.030 requires other disposition, shall be disposed of as
29 follows:

30 (1) Fifty percent shall be placed in the forest development
31 account.

32 (2) Fifty percent shall be prorated and distributed to the state
33 general fund, to be dedicated for the benefit of the public schools,
34 and the county in which the land is located according to the relative
35 proportions of tax levies of all taxing districts in the county. The
36 portion to be distributed to the state general fund shall be based on
37 ~~((the regular school levy rate under RCW 84.52.065 as now or hereafter~~
38 ~~amended and))~~ the levy rate for any maintenance and operation special

1 school levies. The money distributed to the county shall be paid,
2 distributed, and prorated to the various other funds in the same manner
3 as general taxes are paid and distributed during the year of payment.

4 NEW SECTION. Sec. 8. (1) Sections 3 and 4 of this act take effect
5 January 1, 1997.

6 (2) Sections 5 through 7 of this act take effect January 1, 1998.

7 NEW SECTION. Sec. 9. (1) Sections 1 and 2 of this act shall apply
8 to taxes payable in 1996 and thereafter.

9 (2) Sections 3 and 4 of this act shall apply to taxes payable in
10 1997 and thereafter.

11 (3) Sections 5 through 7 of this act shall apply to taxes payable
12 in 1998 and thereafter.

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